

Article - Tax - General

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§8–402.

(a) A franchise tax, measured by gross receipts, is imposed, for each calendar year, on each public service company:

- (1) engaged in a telephone business in the State; or
- (2) engaged in the transmission, distribution, or delivery of electricity or natural gas in the State.

(b) The tax imposed under subsection (a) of this section does not apply to a public service company that is:

- (1) a county;
- (2) a municipal corporation;
- (3) a nonprofit electric cooperative; or
- (4) a public–private partnership formed for the generation of clean or renewable energy if:
 - (i) 30% or more of the electricity generated through the public–private partnership is purchased by the public partner; and
 - (ii) the clean or renewable energy generating station is sited on an eligible clean and renewable energy generation site as determined by the Department of the Environment, including:

1. rooftops;
2. parking lots;
3. landfills;
4. brownfields sites;
5. voluntary cleanup program sites;
6. reclaimed mines;

7. Superfund sites; and

8. sediment or retention ponds.

(c) The Department of the Environment may adopt regulations regarding the determination of eligible clean or renewable energy generation sites under subsection (b)(4) of this section.

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